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Manitoba and elsewhere proves that the Canadian people will not give countenance to graft and corruption. It is significant that the federal government has recently announced the abolition of the patronage system as far as the affairs of the Dominion are concerned.

Mr. Villard has given his readers a clear and incisive review of Canadian budgetary practice. As already stated, however, it is merely an outline, and suffers therefore from the defects of sketchy treatment.

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NEW BOOKS

CHRYSTIE, T. L. *The law and practice of inheritance taxation in the state of New York, 1916 and 1917.* (New York: Banks Law Pub. Co. 1917. Pp. 40.)

COMBAT, F.-J. *Finances publiques: emprunts et placements pendant la guerre.* (Paris: Berger-Levrault. 1918.)

CONLIN, J. A. *Income and federal tax reports.* 1918 edition. (New York: Prentice-Hall. 1918. Pp. 712. \$3.)

ESSARY, J. F. *Your war taxes; an interpretation of the new law with complete text.* (New York: Moffat, Yard. 1917. Pp. 178. \$1.)

Mr. Essary gives a brief popular summary of the tax legislation of the federal government since the outbreak of the European war, appending to it the text of the war revenue act of October 3, 1917. It is from its brevity necessarily very general in character, but is on the whole accurate. On page 62 the date of the Underwood act of 1913 is given as October 6 instead of October 3, and on the following page the act of September 8, 1916, is spoken of as an act of 1915. The failure to note the exemption of \$50,000 among the deductions allowed from the gross estate (pp. 51-52) makes the statement of inheritance tax rates on page 55 somewhat confusing; nor would it be inferred from the account of the excess profits tax that persons in receipt of salaries in excess of \$6,000 were subject to the tax.

H. B. G.

FILLEBROWN, C. B. *Sir John Macdonnell and the land question.* (Boston: 77 Summer St. 1918. Pp. 29. 5c.)

HENDERSON, E. H. *Henderson's war tax guide, act of October 3, 1917, with notes and commentaries.* (Chicago: Federal Law Service. 1918. Pp. 192. \$2.50.)

HOLMES, G. E. *Federal income tax, 1917.* (New York: Corporation Trust Co. 1918.)

JÈZE, G. *Les finances de guerre de l'Angleterre.* Vol. IV. *La pro-*

gression des dépenses publiques. (Paris: Giard & Brière. 1918. 4 fr.)

JUDSON, F. N. *A treatise on the power of taxation, state and federal, in the United States.* Second edition. (St. Louis: F. H. Thomas Law Bk. Co. 1917. Pp. xxx, 1144.)

MARION, M. *Les lois du maximum et la taxation des salaires sous la Révolution.* (Paris: Giard & Brière. 1918. 1 fr.)

MOHUN, B. *The income tax law, the war income tax law, the war excess profits tax law, the capital-stock tax law, the estate tax law, and munition manufacturer's tax law.* (Washington: The author. 1917. Pp. xii, 104. \$1.)

MORGE, M. *Précis élémentaire de législation financière.* (Paris: Librairie du Recueil Sirey. 1918.)

MYERS, W. F. *Income, estate, transfer and stamp taxes under federal and state acts.* (Albany: Aiken Bk. Co. 1917. Pp. 41.)

NELSON, G. N. *Income tax law and accounting.* Second edition. (New York: Macmillan Co. 1918. Pp. xxiv, 364. \$2.50.)

Mr. Nelson's book deals with the income and excess profits taxes and is an explanation and commentary on these laws intended to assist the taxpayer in making out his returns and keeping his accounts. There is a table of definitions of terms and a table of cases, together with a full index. The appendix contains the income tax law of September 8, 1916, amended by the acts of March 3, and October 3, 1917; the war revenue act of October 3, 1917; the corporation stock tax law of September 8, 1916 and Treasury decisions on this act; the corporation excise act of August 5, 1909; the corporation tax provisions of the act of October 3, 1913; and the New York income tax law. The author has apparently done his work carefully and methodically and has furnished a useful reference volume.

H.B.G.

SCOTT, J. J. *The income tax and other federal taxes.* (San Francisco: The author, 612 Clunie Bldg. 1917. Pp. 374. \$2.)

TALMAGE, M. P. *Manual on the methods of assessment of real estate in New York City.* (New York: Oppenheimer. 1917. Pp. 39.)

Digest of 1917 income tax laws of the United States of America as applied to non-resident alien individuals and corporations. (New York: National City Co. 1917. Pp. 21.)

Financial mobilization for war. Papers presented at a joint conference of the Western Economic Society and the City Club of Chicago, June 21 and 22, 1917. (Chicago: Univ. Chicago Press. 1918. Pp. 157. 50c. and postage, weight 11 oz.)

Contains the following: Our fiscal policy, by Edwin R. A. Seligman; Taxation versus bond issues for financing the war, by E. Dana Durand; Industrial conscription, by Harold G. Moulton; Lessons

from our past. The financial management of the Civil War, by Ernest L. Bogart; Lessons from English taxation in the present war, by Carl C. Plehn; Taxation and business, by Lucius Teter; The income and excess-profits taxes, by Thomas S. Adams; Bond issues and the money market, by William A. Scott; War finance and the federal reserve banks, A. C. Miller.

National expenditure. First and second reports of select committee. (London: King. 1917. 5d.)

Primary days and election days as holidays. An instance of governmental absurdity and waste. (Chicago: Chicago Bureau of Public Efficiency. 1917. Pp. 11.)

War excess profits tax. (Chicago: Halsey, Stuart & Co. 1918.)

Population and Migration

NEW BOOKS

JENKS, J. W. and LAUCK, W. J. *The immigration problem. A study of immigration conditions and needs.* Fourth edition, revised and enlarged. (New York: Funk & Wagnalls. 1917. Pp. xviii, 605. \$1.75.)

The present edition of this book shows an increase of 109 pages over the first edition published in 1912. It includes the text of the immigration act passed over the veto of President Wilson in 1917; and a new chapter by W. W. Husband, formerly secretary of the Immigration Commission, containing an analysis of that act. The last edition covered the census of 1910, and the present edition adds later figures from the annual immigration reports. An appendix gives in some detail the plan of Sydney L. Gulick for putting oriental immigration on the same footing as other immigration, and another contains the text of the California Land Ownership Act. Nineteen additional tables have been added to the appendices since the first edition; but, in the main, the book is still a summary of the work of the Immigration Commission. A brief bibliography, of books only, is given; in which it is noticeable that the only three references on Asiatic immigration are all on the side of the Asiatics, and that no mention is made of books, like Montaville Flowers' *Japanese Conquest of American Opinion*, which hold the opposite view.

What I have said about a certain lack of exactness in former editions (AMERICAN ECONOMIC REVIEW, vol. II, p. 675) applies to this one also. For example, the sources of most tables are not given, and in many cases (*e.g.*, pp. 112, 305) the period covered by the tables is not stated; thus compelling a search through the many volumes of the reports of the Immigration Commission to get the exact reference and date. On pages 383 and 385, the percentages for the various races of the illiteracy of those over 14 years of age in proportion to the total immigration of those races are given, with an explanation that this is not satisfactory because of the variation in the numbers below that age. It would have been easy to give the